



Trustees' Financial Summary

FY2015-16

Submit ID: 0679-99847594

37 Pondera County

0679 Valier Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Mary Lundy **Phone #:** (406) 279-3208

(Signature)

(Date)

Chair, Board of Trustees: Travis Lake

(Signature)

(Date)

County Superintendant Lynn Utterback

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Special Ed Part B	LOCAL	Local	Local
003	Special Ed Co-op	LOCAL	Local	Local
100	Local Resources/Donations	LOCAL		
104	Title I, Part A, Improvement Grants	FEDERAL		84.010
200	America Reads	LOCAL	Local	Local
329	Miscellaneous State Grant	STATE		State
600	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
601	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120551	84.358A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,879.23	25,401.79	216,881.08	8,314.24
02	Taxes Receivable - Real and Personal (120-149)	26,508.30	5,785.51	2,991.70	
03	Taxes Receivable - Protested (150-159)	2,995.50	375.63	413.03	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		25,537.35		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	133,383.03	57,100.28	220,285.81	8,314.24
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	29,503.80	6,161.14	3,404.73	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	103,879.23	50,939.14	216,881.08	8,314.24
52	TOTAL FUND BALANCE/EQUITY	103,879.23	50,939.14	216,881.08	8,314.24
53	TOTAL LIABILITIES AND FUND BALANCE	133,383.03	57,100.28	220,285.81	8,314.24

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		44,660.30	12,677.59	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		44,660.30	12,677.59	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		44,660.30	12,677.59	
52 TOTAL FUND BALANCE/EQUITY		44,660.30	12,677.59	
53 TOTAL LIABILITIES AND FUND BALANCE		44,660.30	12,677.59	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,874.46	732.38
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,874.46	732.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,874.46	732.38
52	TOTAL FUND BALANCE/EQUITY			8,874.46	732.38
53	TOTAL LIABILITIES AND FUND BALANCE			8,874.46	732.38

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			462,329.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			462,329.39	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			462,329.39	
52	TOTAL FUND BALANCE/EQUITY			462,329.39	
53	TOTAL LIABILITIES AND FUND BALANCE			462,329.39	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,454.58	23,374.55		6,078.98
02	Taxes Receivable - Real and Personal (120-149)	1,378.23			1,972.79
03	Taxes Receivable - Protested (150-159)	195.06			307.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,027.87	23,374.55		8,359.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,573.29			2,280.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,454.58	23,374.55		6,078.98
52	TOTAL FUND BALANCE/EQUITY	24,454.58	23,374.55		6,078.98
53	TOTAL LIABILITIES AND FUND BALANCE	26,027.87	23,374.55		8,359.00

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,290.31	37,366.26		
02	Taxes Receivable - Real and Personal (120-149)		1,291.73		
03	Taxes Receivable - Protested (150-159)		88.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	67,290.31	38,746.69		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,380.43		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	67,290.31	37,366.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	67,290.31	37,366.26		
53	TOTAL LIABILITIES AND FUND BALANCE	67,290.31	38,746.69		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,805.71	125,880.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	51,805.71	125,880.29		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	51,805.71	125,880.29		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	51,805.71	125,880.29		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	51,805.71	125,880.29		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	299,584.75	316,809.42
1112	District Levy - Personal Property	10,997.13	8,148.38
1113	District Levy - Heavy Motor Vehicles	142.71	181.84
1114	District Levy - Pers Prop/Mobile Homes	836.71	1,798.84
1190	Penalties and Interest on Taxes	778.26	765.17
1510	Interest Earnings	956.57	787.41
3110	Direct State Aid	408,947.79	401,781.66
3111	Quality Educator	38,633.40	35,488.20
3112	At Risk Student	4,768.10	5,499.78
3113	Indian Education For All	2,896.80	2,735.28
3114	American Indian Achievement Gap	7,800.00	7,585.00
3115	State Spec Ed Allowable Cost Pymt to Districts	21,619.50	19,051.20
3116	Data For Achievement	2,130.00	2,620.00
3118	Natural Resource Development	2,914.23	4,510.64
3120	State Guaranteed Tax Base Aid	138,928.98	139,243.38
3444	State School Block Grant	79,018.11	79,018.11
3446	SB96 Block Grant Reimbursement	7,342.41	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-7,773.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,028,295.45	1,018,251.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	391,822.63	390,115.48
		2XX	Personal Services - Employee Benefits	60,121.36	61,444.29
		3XX	Purchased Professional and Technical Services	2,409.08	1,097.00
		4XX	Purchased Property Services	1,261.05	1,369.94
		5XX	Other Purchased Services	14.56	58.89
		6XX	Supplies and Materials	26,484.59	30,611.52
		7XX	Property and Equipment Acquisition	10,820.00	0.00
		810	Dues and Fees	1,512.50	1,966.25
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	10,419.48	20,979.00
		2XX	Personal Services - Employee Benefits	51.08	104.92
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	0.00	2,968.68
		5XX	Other Purchased Services	610.90	135.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	41,791.58	42,696.44
		2XX	Personal Services - Employee Benefits	191.43	214.53
		3XX	Purchased Professional and Technical Services	286.90	5,484.78
		4XX	Purchased Property Services	110.00	120.00
		6XX	Supplies and Materials	5,300.92	17,380.81
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	19,113.26	34,251.55
		2XX	Personal Services - Employee Benefits	2,280.75	2,481.60
		3XX	Purchased Professional and Technical Services	6,094.54	10,044.91
		5XX	Other Purchased Services	2,778.25	3,208.86
		6XX	Supplies and Materials	444.88	822.90
		8XX	Other Expenditures	4,482.08	3,584.80
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	48,985.85	62,457.22
		2XX	Personal Services - Employee Benefits	24,989.52	12,888.75
		5XX	Other Purchased Services	4,817.62	3,045.38
		6XX	Supplies and Materials	1,204.47	95.98
		8XX	Other Expenditures	450.00	425.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	44,536.70	47,065.91
		2XX	Personal Services - Employee Benefits	7,843.72	8,279.13
		3XX	Purchased Professional and Technical Services	62.00	100.75
		4XX	Purchased Property Services	113,402.35	120,010.17
		5XX	Other Purchased Services	9,675.58	12,587.12
		6XX	Supplies and Materials	22,032.25	32,759.70
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	46,418.56	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	31,968.23	35,625.17
		2XX	Personal Services - Employee Benefits	2,513.98	432.35
		3XX	Purchased Professional and Technical Services	2,000.00	1,000.00
		6XX	Supplies and Materials	105.36	355.67
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	2,378.14	5,470.50
365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction		
		3XX	Purchased Professional and Technical Services	1,868.31	1,588.80
		6XX	Supplies and Materials	13.59	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	232.50
		2XX	Personal Services - Employee Benefits	0.00	16.04
		6XX	Supplies and Materials	351.48	83.19
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	7,597.02	7,440.26
		2XX	Personal Services - Employee Benefits	471.60	481.47
		5XX	Other Purchased Services	0.00	5.00
		6XX	Supplies and Materials	55.80	0.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	2,390.44	1,522.50
		2XX	Personal Services - Employee Benefits	127.32	87.24
		3XX	Purchased Professional and Technical Services	135.00	0.00
		4XX	Purchased Property Services	4,716.76	3,440.47
		6XX	Supplies and Materials	1,947.22	1,715.52
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	11,236.50	9,708.40
		2XX	Personal Services - Employee Benefits	51.20	50.52
		3XX	Purchased Professional and Technical Services	0.00	769.20
		5XX	Other Purchased Services	65.00	0.00
		810	Dues and Fees	0.00	1,500.00
		8XX	Other Expenditures	2,875.00	0.00
	910 Food Services				
	31XX Food Services				
		1XX	Personal Services - Salaries	3,508.49	1,966.44
		2XX	Personal Services - Employee Benefits	198.75	135.63
		6XX	Supplies and Materials	7,001.48	9,657.15
		7XX	Property and Equipment Acquisition	25,148.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,021,545.80	1,014,141.28



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					99,769.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,018,251.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,014,141.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					103,879.23	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	39,235.74	39,697.98
	1112 District Levy - Personal Property	1,302.66	1,030.68
	1113 District Levy - Heavy Motor Vehicles	24.07	30.67
	1114 District Levy - Pers Prop/Mobile Homes	65.28	225.62
	1190 Penalties and Interest on Taxes	63.85	88.76
	1510 Interest Earnings	196.64	223.85
	1900 Other Revenue from Local Sources	316.85	204.43
	2220 County On-Schedule Trans Reimb	28,315.37	29,360.20
	3210 State On-Schedule Trans Reimb	28,315.37	26,463.36
	3444 State School Block Grant	5,720.41	5,720.41
	3446 SB96 Block Grant Reimbursement	254.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,810.38	103,045.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	9,658.49	4,274.88
			2XX	Personal Services - Employee Benefits	1,073.39	489.94
			3XX	Purchased Professional and Technical Services	294.82	298.00
			6XX	Supplies and Materials	92.45	1,462.55
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	1,303.18	1,099.09
			6XX	Supplies and Materials	184.37	115.39
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	23,010.53	20,028.78
			2XX	Personal Services - Employee Benefits	1,298.31	1,197.17
			4XX	Purchased Property Services	7,261.28	4,259.57
			5XX	Other Purchased Services	46,910.42	46,019.60
			6XX	Supplies and Materials	7,601.12	4,587.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,688.36	83,832.63	



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						31,725.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,045.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,832.63 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,939.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	23,600.15	43,442.23
	1112 District Levy - Personal Property	967.41	1,127.57
	1114 District Levy - Pers Prop/Mobile Homes	105.49	183.78
	1190 Penalties and Interest on Taxes	92.33	96.34
	1510 Interest Earnings	1,324.56	1,236.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,089.94</u>	<u>46,086.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	<u>84,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>84,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	170,794.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,086.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	216,881.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	123.34	34.40
	1611 National School Lunch Program	32,876.87	29,005.95
	3220 State Food Services Match	299.14	308.54
	4550 Federal Child Nutrition	52,761.25	53,543.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		86,060.60	82,892.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	28,098.32	31,731.56
			2XX Personal Services - Employee Benefits	8,136.69	8,014.31
			5XX Other Purchased Services	105.46	215.00
			6XX Supplies and Materials	56,449.51	48,091.91
			810 Dues and Fees	0.00	323.50
			8XX Other Expenditures	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92,889.98	88,376.28

Schedule Of Changes Worksheet			Fund Code 12
Beginning Fund Balance			13,798.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			82,892.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			88,376.28 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			8,314.24 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	87.35	301.30
	2240 County Retirement Distribution	165,227.59	97,331.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165,314.94</u>	<u>97,632.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	66,310.77	65,187.26
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	1,732.72	3,455.16
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	6,931.57	7,321.22
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	3,647.34	3,841.41
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	7,403.55	9,216.87
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	6,983.48	7,267.23
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	3,261.85	2,915.24
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,590.86	5,682.37
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	0.00	36.74
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	637.28	623.73
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	292.67	227.58
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	1,326.66	1,147.67
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	3,753.97	3,492.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>107,872.72</u>	<u>110,414.83</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					57,442.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,632.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,414.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,660.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100	Local Resources/Donations	
1900	Other Revenue from Local Sources	3,446.58
600	Title I, Part A, Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	81,886.00
601	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,817.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		94,149.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
600	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
		1XX	Personal Services - Salaries		36,351.68
		2XX	Personal Services - Employee Benefits		7,756.72
		5XX	Other Purchased Services		99.19
		6XX	Supplies and Materials		5,459.13
		221X Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services		3,229.72
		5XX	Other Purchased Services		1,968.54
		6XX	Supplies and Materials		415.00
		222X Educational Media Services			
		6XX	Supplies and Materials		3,796.00
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries		15,704.40
		2XX	Personal Services - Employee Benefits		6,402.50
		5XX	Other Purchased Services		703.12
		600 Subtotal			81,886.00
601	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services		1,649.34
		62XX Resources Transferred to Other School Districts or Cooperatives			
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		7,167.66
		601 Subtotal			8,817.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					90,703.00



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					9,231.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,149.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,703.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,677.59	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Local Resources/Donations	3,446.58	0.00	3,446.58
600 Title I, Part A, Improving Basic Programs	81,886.00	81,886.00	0.00
601 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	8,817.00	8,817.00	0.00
Total	94,149.58	90,703.00	3,446.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.29	49.35
	1900 Other Revenue from Local Sources	9,780.00	11,587.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,802.29	11,636.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			8XX Other Expenditures	0.00	294.20
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	4,419.65	6,115.89
			6XX Supplies and Materials	4,893.02	1,473.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,312.67	7,883.71

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	5,121.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,636.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,883.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,874.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.01	4.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.01</u>	<u>4.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					727.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					732.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,599.64	2,893.86
	1900 Other Revenue from Local Sources	0.00	513.74
	4820 Federal Impact Aid - Title VIII	46,914.82	47,789.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,514.46	51,197.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	34.89
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		0.00	1,074.24
		8XX Other Expenditures		350.00	525.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		36,676.50	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,269.85	2,916.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,296.35	4,550.53

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					415,682.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,197.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,550.53 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					462,329.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	21,487.81	20,653.18
	1112 District Levy - Personal Property	780.35	535.46
	1114 District Levy - Pers Prop/Mobile Homes	57.06	124.47
	1190 Penalties and Interest on Taxes	53.23	51.32
	1510 Interest Earnings	154.72	160.17
	3281 State Technology Aid	955.62	902.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,488.79</u>	<u>22,427.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	2,628.47	0.00
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	5,806.86	14,270.84
			4XX Purchased Property Services	113.90	371.81
			6XX Supplies and Materials	10,642.05	9,009.77
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,475.00	1,475.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	703.51	297.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>21,369.79</u>	<u>25,425.11</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	27,452.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,427.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,425.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,454.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	157.15	148.40	
	3460 Montana Oil and Gas Tax	5,428.67	1,966.36	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,585.82	2,114.76	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	57,877.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,877.92	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						21,259.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,114.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,374.55 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	32,419.94	32,498.09
	1112 District Levy - Personal Property	1,161.54	843.00
	1113 District Levy - Heavy Motor Vehicles	9.36	11.94
	1114 District Levy - Pers Prop/Mobile Homes	76.31	189.71
	1190 Penalties and Interest on Taxes	74.13	76.61
	1510 Interest Earnings	75.04	67.29
	3120 State Guaranteed Tax Base Aid	8,615.34	7,032.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,431.66	40,718.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	39,764.00	39,764.00
			850 Interest on Debt	5,196.06	3,904.29
			860 Agent Fees/Issuance Costs	150.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,110.06	43,818.29

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	9,178.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,718.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,818.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,078.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	460.79	443.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>460.79</u>	<u>443.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					66,846.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					443.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,290.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,764.70	9,390.74
	1112 District Levy - Personal Property	354.62	243.43
	1114 District Levy - Pers Prop/Mobile Homes	25.88	56.55
	1190 Penalties and Interest on Taxes	24.18	23.33
	1510 Interest Earnings	72.94	169.15
	3445 State Combined Fund School Block Grant	11,070.13	11,070.13
	3447 SB96 Combined Block Grant Reimbursement	2,449.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,761.59	20,953.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			8XX Other Expenditures	150.00	0.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	11,575.71	5,471.70
			850 Interest on Debt	141.56	33.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,867.27	5,505.62

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	21,918.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,953.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,505.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,366.26	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	2,130.00	14,914.92
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	389,962.34	376,363.90
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	11,408.07	7,104.20
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	78.38	68.64
XX	XXX	26XX	41X Energy Utility Services	46,893.82	40,101.48
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	140,972.98	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,051.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,051.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,350.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,433.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,800.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	35,625.17	0.00	0.00	0.00	0.00
280	1XXX	2XX	432.35	0.00	0.00	0.00	2,916.40
280	1XXX	3XX	1,000.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	355.67	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,470.50	0.00	0.00	0.00	0.00
Totals			42,883.69	0.00	0.00	0.00	2,916.40

45,800.09

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	48,750.00	0.00	0.00	0.00	48,750.00
Buildings	1,338,991.00	0.00	0.00	0.00	1,338,991.00
Machinery and Equipment	337,520.00	0.00	0.00	0.00	337,520.00
Totals at Historical Cost	1,725,261.00	0.00	0.00	0.00	1,725,261.00
Depreciation					
Building Accum	700,958.00	0.00	48,895.00	0.00	749,853.00
Machinery and Equipment Accum	182,086.00	0.00	33,569.00	0.00	215,655.00
Total Accumulated Depreciation	883,044.00	0.00	82,464.00	0.00	965,508.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	842,217.00	0.00	-82,464.00	0.00	759,753.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	47,419.00	0.00	0.00
School Administration (24XX)	1,774.00	0.00	0.00
Transportation (27XX)	30,327.00	0.00	0.00
Food Service (31XX)	2,944.00	0.00	0.00
Total Depreciation for FY2016	82,464.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	44,447.22	4,112.96	0.00	0.00	48,560.18	0.00	48,560.18
Total Governmental Activity							
Non-bond Long-Term Liabilities	44,447.22	4,112.96	0.00	0.00	48,560.18	0.00	48,560.18
Bond(s)							
08/15/2011	101,688.00	0.00	14,764.00	0.00	86,924.00	14,764.00	72,160.00
07/01/1997	50,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	151,688.00	0.00	39,764.00	0.00	111,924.00	39,764.00	72,160.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	147,088.00	21,996.15	0.00	169,084.15
Net Pension - TRS	837,952.00	0.00	127,281.66	710,670.34